

**All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Units**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2000**

with comparative totals for Primary Government for 1999

	<b>Governmental</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Revenue:</b>				
General property taxes	\$ 152,061,598	\$ -	\$ -	\$ -
Other local taxes	119,106,596	-	-	-
Permit, privilege fees and regulatory licenses	2,942,853	-	-	-
Fines and forfeitures	1,660,692	-	-	-
Use of money and property	8,246,381	596,882	-	1,425,522
Charges for services	11,608,520	7,227,643	-	-
Miscellaneous	4,490,174	8,851,266	-	141,247
Recovered costs	12,337,518	-	-	-
Intergovernmental:				
Primary government	-	-	-	-
Commonwealth of Virginia	72,645,621	22,913,811	-	-
Federal Government	19,261,856	18,704,779	-	-
Total revenue	404,361,809	58,294,381	-	1,566,769
<b>Expenditures:</b>				
General government administration	23,825,965	11,201,017	-	-
Judicial administration	7,973,128	995,528	-	-
Public safety	91,929,625	4,612,999	-	-
Public works	30,611,202	6,180,910	-	-
Health and public assistance	44,310,724	28,299,191	-	-
Education	-	-	-	-
Parks, recreation and cultural enrichment	40,505,916	4,581,927	-	-
Community development	20,348,088	-	-	-
Redevelopment and housing	-	-	-	-
General services	15,260,708	-	-	-
Capital projects	-	-	-	17,911,556
Intergovernmental	-	5,949,615	-	-
Debt service:				
Principal retirement	-	-	29,492,664	-
Interest, fiscal charges and bond issuance costs	-	-	18,905,675	-
Total expenditures	274,765,356	61,821,187	48,398,339	17,911,556
Excess (deficiency) of revenue over expenditures	129,596,453	(3,526,806)	(48,398,339)	(16,344,787)

## CITY OF NORFOLK, VIRGINIA

Exhibit 2

Continued

## All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Units

## Combined Statement of Revenue, Expenditures and Changes in Fund Balances

For the Year Ended June 30, 2000

with comparative totals for Primary Government for 1999

	Fiduciary	Component Units			
		Totals (Memorandum Only)	Governmental		
			and Agency	Governmental	
					Other
	Expendable Trust	Primary Government 2000	1999	School Board	Component Units
Revenue:					
General property taxes	\$ -	\$ 152,061,598	\$ 147,831,366	\$ -	\$ -
Other local taxes	-	119,106,596	111,212,019	-	-
Permit, privilege fees and regulatory licenses	-	2,942,853	2,505,284	-	-
Fines and forfeitures	-	1,660,692	1,919,987	-	-
Use of money and property	5,769	10,274,554	8,784,690	1,540,857	2,001,542
Charges for services	-	18,836,163	19,657,659	4,400,416	10,605,305
Miscellaneous	507,296	13,989,983	18,813,685	164,360	1,468,575
Recovered costs	-	12,337,518	11,139,044	-	-
Intergovernmental:					
Primary government	-	-	-	826,095	-
Commonwealth of Virginia	-	95,559,432	75,400,128	153,802,631	61,557,896
Federal Government	-	37,966,635	32,495,603	32,806,053	-
Total revenue	513,065	464,736,024	429,759,465	193,540,412	75,633,318
Expenditures:					
General government administration	482,222	35,509,204	28,574,312	-	-
Judicial administration	-	8,968,656	8,045,653	-	-
Public safety	-	96,542,624	94,113,003	-	-
Public works	-	36,792,112	34,153,296	-	-
Health and public assistance	-	72,609,915	64,993,188	-	-
Education	-	-	-	273,441,360	-
Parks, recreation and cultural enrichment	-	45,087,843	46,185,916	-	-
Community development	-	20,348,088	16,539,497	-	-
Redevelopment and housing	-	-	-	-	79,316,827
General services	-	15,260,708	13,924,765	-	-
Capital projects	-	17,911,556	35,263,356	-	4,751,201
Intergovernmental	-	5,949,615	6,922,657	-	-
Debt service:					
Principal retirement	-	29,492,664	27,280,120	-	3,629,093
Interest, fiscal charges and bond issuance cost	-	18,905,675	18,404,502	-	4,443,010
Total expenditures	482,222	403,378,660	394,400,265	273,441,360	92,140,131
Excess (deficiency) of revenue over expenditures	30,843	61,357,364	35,359,200	(79,900,948)	(16,506,813)

## CITY OF NORFOLK, VIRGINIA

Exhibit 2  
Continued

**All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Units**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2000**

with comparative totals for Primary Government for 1999

	<b>Governmental</b>			
	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>
<b>Other financing sources/(uses):</b>				
Proceeds from sale or disposal of fixed assets	\$ 70,212	\$ 1,009,647	\$ -	\$ 126,947
Proceeds from capital leases	4,975,018	-	-	-
Proceeds from sale of general obligation bonds	-	-	-	22,544,476
Proceeds from other bonds and notes payable	-	-	-	-
Operating transfers in	10,877,730	5,482,676	48,398,339	4,516,862
Operating transfers out	(55,512,251)	(3,345,593)	-	(961,994)
Operating transfers to School Board	(79,032,544)	-	-	-
Operating transfers to other component units	(2,621,624)	-	-	-
Total other financing sources/(uses)	(121,243,459)	3,146,730	48,398,339	26,226,291
 Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	 8,352,994	 (380,076)	 -	 9,881,504
<b>Fund balance, beginning of year</b>	44,172,675	1,587,466	-	15,419,507
Decrease in reserve for inventories	(380,801)	-	-	-
<b>Fund balance, end of year</b>	<u>\$ 52,144,868</u>	<u>\$ 1,207,390</u>	<u>\$ -</u>	<u>\$ 25,301,011</u>

## CITY OF NORFOLK, VIRGINIA

Exhibit 2  
Concluded

**All Governmental Fund Types, Expendable Trust Fund and Discretely Presented Component Units**  
**Combined Statement of Revenue, Expenditures and Changes in Fund Balances**  
**For the Year Ended June 30, 2000**

with comparative totals for Primary Government for 1999

	Fiduciary	Component Units			
		Totals (Memorandum Only)		Governmental and Agency	Governmental
		Expendable Trust	Primary Government 2000      1999	School Board	Other Component Units
<b>Other financing sources/(uses):</b>					
Proceeds from sale or disposal of fixed assets \$	-	\$ 1,206,806	\$ 564,026	\$ -	\$ 1,822,340
Proceeds from capital leases	-	4,975,018	2,938,045	-	-
Proceeds from sale of general obligation bond	-	22,544,476	2,572,625	-	-
Proceeds from other bonds and notes payable	-	-	-	-	10,431,591
Operating transfers in	-	69,275,607	70,207,743	-	6,955,037
Operating transfers out	(5,769)	(59,825,607)	(60,758,543)	-	(6,963,211)
Operating transfers to School Board	-	(79,032,544)	(82,038,590)	79,032,544	-
Operating transfers to other component units	-	(2,621,624)	(3,088,274)	-	-
Total other financing sources/(uses)	(5,769)	(43,477,868)	(69,602,968)	79,032,544	12,245,757
Excess (deficiency) of revenue and other financing sources over expenditures and other financing uses	25,074	17,879,496	(34,243,768)	(868,404)	(4,261,056)
<b>Fund balance, beginning of year</b>	173,690	61,353,338	95,977,906	20,855,179	34,704,031
Decrease in reserve for inventories	-	(380,801)	(380,800)	-	-
<b>Fund balance, end of year</b>	<u>\$ 198,764</u>	<u>\$ 78,852,033</u>	<u>\$ 61,353,338</u>	<u>\$ 19,986,775</u>	<u>\$ 30,442,975</u>